

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Jewelry 47, Inc
Plaintiff

-v-

Larry Biegler and Diane Tillman
Defendant Elohim Franchel Inc

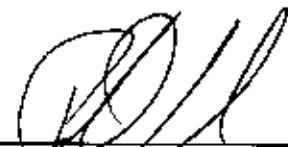
Case No. 07 CIV 8272

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiff Jewelry 47, Inc (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Date: 9/24/07


Signature of Attorney

Peter S Gordon

Attorney Bar Code:

PSG 0068